

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WASHINGTON

UNITED STATES OF AMERICA,

Plaintiff,

v.

ESTATE OF GERALD T. DISHNEAU, and
LINDA DISHNEAU, AS PERSONAL
REPRESENTATIVE OF THE ESTATE OF
GERALD T. DISHNEAU.,

Defendants.

Case No. C19-709

COMPLAINT

The United States of America complains and alleges as follows:

1. This is a civil action brought by the United States of America to reduce to judgment the outstanding federal tax liabilities and civil penalties assessed

1 against Gerald T. Dishneau, Sr. (hereinafter “Gerald T. Dishneau”) who is
2 deceased.

3 **JURISDICTION AND VENUE**

- 4 2. This action is brought at the direction of the Attorney General of the United
5 States and at the request and with the authorization of the Chief Counsel of
6 the Internal Revenue Service (“IRS”), a delegate of the Secretary of the
7 Treasury, pursuant to 26 U.S.C. § 7401.
- 8 3. This Court has jurisdiction over this action pursuant to 26 U.S.C. §7402, and
9 28 U.S.C. §§ 1340 and 1345.
- 10 4. Venue is proper in the Western District of Washington under 28 U.S.C. §§
11 1391(b)(1) and 1396, because defendant Gerald T. Dishneau lived in the
12 Western District of Washington before he passed away, Linda Disneau
13 currently lives there, and the property transferred is located within this
14 judicial district.

15 **DEFENDANTS**

- 16 5. Defendant Gerald T. Dishneau resided in Snohomish, WA. He passed away
17 on or around September 30, 2009. The Estate of Gerald T. Dishneau is made
18 a party to this suit because he has unpaid federal income tax assessments
19 and, before he passed away, had an ownership interest in the subject
20 property.
- 21 6. Defendant Linda Dishneau is made a party to this suit because she is the
22 court-appointed personal representative of the Estate of Gerald T. Dishneau.
23
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7. Gerald T. Dishneau and Linda Dishneau were a married couple, who married sometime before April 8, 1999, and remained married until Gerald T. Dishneau passed away on September 30, 2009.

TAX LIABILITIES

8. The United States reasserts the allegations made in paragraphs 1 through 7, as fully set forth herein.

9. On the dates, and for the amounts set forth below, a duly authorized delegate of the Secretary of the Treasury made assessments against Gerald T.

Dishneau, individually, as follows:

<u>Type of Tax</u>	<u>Tax Period¹</u>	<u>Assessment Date</u>	<u>Type of Tax and Amount²</u>	<u>Unpaid Balance As Of May 31, 2019³</u>
941	Q1 2002	8-17-2009	T \$4820.17	\$14,903.65
		8-17-2009	P1 \$1,084.54	
		8-17-2009	P4 \$482.02	
		8-17-2009	P2 \$1,205.04	
		8-17-2009	I \$3,221.02	
		9-21-2009	P4 \$241.01	
941	Q2 2002	8-24-2009	T \$4,427.78	\$25,483.26
		8-24-2009	P1 \$996.25	
		8-24-2009	P4 \$442.78	
		8-24-2009	P2 \$1,106.94	
		8-24-2009	I \$2,839.37	

¹ “Q1” stands for the quarterly tax period ending March 31 of the relevant year.

“Q2” stands for the quarterly tax period ending June 30 of the relevant year. “Q3” stands for the quarterly tax period ending September 30 of the relevant year. “Q4” stands for the quarterly tax period ending December 31 of the relevant year. If no quarter is specified, the tax period at issue is a yearly tax period.

² F—fees and collection costs; P1—late return filing penalty, 26 U.S.C. §6651(a)(1); P2—failure to timely pay tax penalty, 26 U.S.C. § 6651(a)(2) & (a)(3); P3—estimated tax penalty; P4—Federal Tax Deposit Penalty, 26 U.S.C. § 6656; P5—accuracy related penalty, 26 U.S.C. § 6662; I—interest assessed; T—tax assessed

³ Includes accrued but unassessed interest, applied credits, and abatement as of this date.

		9-28-2009	P4	\$221.39	
		10-12-2009	P1	\$1,147.23	
		10-12-2009	P4	\$764.82	
		10-12-2009	T	\$5,098.80	
		10-11-2010	P2	\$611.86	
941	Q3 2002	8-17-2009	T	\$5,258.74	\$27,766.45
		8-17-2009	P1	\$1,183.22	
		8-17-2009	P4	\$525.87	
		8-17-2009	P2	\$1,314.68	
		8-17-2009	I	\$3,217.48	
		9-21-2009	P4	\$262.94	
		10-12-2009	P1	\$1,147.23	
		10-12-2009	P4	\$764.82	
		10-12-2009	T	\$5,098.80	
		10-11-2010	P2	\$611.86	
941	Q4 2002	6-29-2009	P4	\$764.82	\$16,412.88
		6-29-2009	P1	\$1,147.23	
		6-29-2009	T	\$5,098.80	
		6-29-2009	P2	\$1,274.70	
		6-29-2009	I	\$2,937.41	
		8-10-2009	F	\$170.00	
941	Q1 2003	6-29-2009	P4	\$438.48	\$13,451.30
		6-29-2009	P1	\$986.58	
		6-29-2009	T	\$4,886.48	
		6-29-2009	P2	\$1,221.62	
		6-29-2009	I	\$2,708.50	
		6-29-2009	P1	\$112.88	
		6-29-2009	P4	\$294.50	
941	Q2 2003	6-29-2009	P4	\$523.45	\$15,867.98
		6-29-2009	P1	\$1,099.46	
		6-29-2009	T	\$4,886.48	
		6-29-2009	P2	\$1,221.62	
		6-29-2009	I	\$2,599.62	
		8-17-2009	P1	\$78.29	
		6-29-2009	P4	\$209.53	
		8-17-2009	T	\$347.98	
		8-17-2009	I	\$244.03	
		10-11-2010	P2	\$45.24	
941	Q3 2003	6-29-2009	P4	\$523.73	\$15,721.55
		6-29-2009	P1	\$1,099.46	
		6-29-2009	T	\$4,886.48	
		6-29-2009	P2	\$1,221.62	
		6-29-2009	I	\$2,499.29	
		8-17-2009	P1	\$78.93	

		6-29-2009	P4	\$209.25	
		8-17-2009	T	\$350.83	
		8-17-2009	I	\$237.78	
		10-11-2010	P2	\$45.61	
941	Q4 2003	6-29-2009	P4	\$470.05	\$14,011.81
		6-29-2009	P1	\$1,057.60	
		6-29-2009	T	\$4,886.48	
		6-29-2009	P2	\$1,221.62	
		6-29-2009	I	\$2,414.27	
		6-29-2009	P1	\$41.86	
		6-29-2009	P4	\$262.93	
941	Q1 2004	6-29-2009	P4	\$489.79	\$14,715.24
		6-29-2009	P1	\$1,102.03	
		6-29-2009	T	\$5,075.48	
		6-29-2009	P2	\$1,268.87	
		6-29-2009	I	\$2,415.16	
		6-29-2009	P1	\$39.95	
		6-29-2009	P4	\$271.54	
941	Q2 2004	6-29-2009	P4	\$527.13	\$15,412.41
		6-29-2009	P1	\$1,141.98	
		6-29-2009	T	\$5,075.48	
		6-29-2009	P2	\$1,268.87	
		6-29-2009	I	\$2,314.58	
		8-17-2009	P1	\$44.07	
		6-29-2009	P4	\$234.20	
		8-17-2009	T	\$195.86	
		8-17-2009	I	\$146.66	
		10-11-2010	P2	\$25.46	
941	Q3 2004	6-29-2009	P4	\$498.78	\$14,463.91
		6-29-2009	P1	\$1,122.24	
		6-29-2009	T	\$5,075.48	
		6-29-2009	P2	\$1,268.87	
		6-29-2009	I	\$2,222.07	
		6-29-2009	P1	\$19.74	
		6-29-2009	P4	\$262.55	
941	Q4 2004	6-29-2009	P4	\$498.74	\$14,313.52
		6-29-2009	P1	\$1,122.16	
		6-29-2009	T	\$5,075.48	
		6-29-2009	P2	\$1,268.87	
		6-29-2009	I	\$2,116.57	
		6-29-2009	P1	\$19.82	
		6-29-2009	P4	\$262.59	
		8-17-2009	I	\$16.78	
941	Q1 2006	6-29-2009	P4	\$332.34	\$8,930.03

		6-29-2009	P1	\$747.76	
		6-29-2009	T	\$3,861.45	
		6-29-2009	P2	\$733.68	
		6-29-2009	I	\$1,129.76	
		6-29-2009	P1	\$121.07	
		6-29-2009	P4	\$246.89	
		10-11-2009	P1	\$166.17	
941	Q2 2006	6-29-2009	P4	\$416.11	\$10,992.18
		6-29-2009	P1	\$868.83	
		6-29-2009	T	\$3,861.45	
		6-29-2009	P2	\$675.75	
		6-29-2009	I	\$1,022.39	
		8-17-2009	P1	\$67.40	
		6-29-2009	P4	\$163.12	
		8-17-2009	T	\$299.61	
		8-17-2009	P2	\$38.61	
		8-17-2009	I	\$118.58	
		10-11-2010	P2	\$289.95	
941	Q3 2006	6-29-2009	P4	\$373.48	\$9,717.72
		6-29-2009	P1	\$840.33	
		6-29-2009	T	\$3,861.45	
		6-29-2009	P2	\$617.83	
		6-29-2009	I	\$907.56	
		6-29-2009	P1	\$28.50	
		6-29-2009	P4	\$205.75	
		8-17-2009	P2	\$17.09	
		8-17-2009	I	\$4.95	
		10-11-2010	P2	\$298.79	
941	Q4 2006	6-29-2009	P4	\$422.76	\$10,797.24
		6-29-2009	P1	\$868.83	
		6-29-2009	T	\$3,861.45	
		6-29-2009	P2	\$559.91	
		6-29-2009	I	\$795.04	
		8-17-2009	P1	\$82.36	
		6-29-2009	P4	\$156.47	
		8-17-2009	T	\$366.10	
		8-17-2009	P2	\$38.61	
		8-17-2009	I	\$113.23	
		10-11-2010	P2	\$414.43	
941	Q1 2007	8-17-2009	T	\$3,350.24	\$8,668.76
		8-17-2009	P1	\$753.80	
		8-17-2009	P4	\$335.02	
		8-17-2009	P2	\$469.03	
		8-17-2009	I	\$622.49	

		9-21-2009 10-11-2010	P4 P2	\$167.51 \$368.53	
941	Q2 2007	11-3-2008 11-3-2008 11-3-2008 11-3-2008 2-2-2009 5-29-2017	T P1 P2 I F F	\$3,710.86 \$834.94 \$296.87 \$398.30 \$130.00 \$292.00	\$8,936.82
941	Q3 2007	8-17-2009 8-17-2009 8-17-2009 8-17-2009 8-17-2009 9-21-2009 10-11-2010	T P1 P4 P2 I P4 P2	\$4,127.55 \$928.70 \$412.75 \$454.03 \$536.78 \$206.38 \$288.93	\$10,235.86
941	Q4 2007	8-17-2009 8-17-2009 8-17-2009 8-17-2009 8-17-2009 9-21-2009 10-11-2010	T P1 P4 P2 I P4 P2	\$4,682.26 \$1,053.51 \$468.22 \$444.81 \$487.67 \$234.11 \$327.76	\$11,407.29
941	Q1 2008	5-18-2009 5-18-2009 5-18-2009 5-18-2009 5-18-2009 6-22-2009 7-13-2009 10-11-2010	T P1 P4 P2 I P4 F P2	\$3,343.62 \$752.31 \$334.36 \$217.34 \$232.61 \$167.18 \$130.00 \$534.97	\$8,307.22
941	Q2 2008	5-18-2009 5-18-2009 5-18-2009 5-18-2009 5-18-2009 6-22-2009 10-11-2010	T P1 P4 P2 I P4 P2	\$3,404.53 \$766.02 \$340.45 \$170.23 \$174.56 \$170.23 \$544.72	\$8,155.17
941	Q3 2008	5-18-2009 5-18-2009 5-18-2009 5-18-2009 5-18-2009 6-22-2009 10-11-2010	T P1 P4 P2 I P4 P2	\$2,774.74 \$624.32 \$277.47 \$97.12 \$95.08 \$138.74 \$443.95	\$6,559.69

941	Q4 2008	5-18-2009	T	\$2,397.34	\$1,392.82
		5-18-2009	P1	\$34.02	
		5-18-2009	P2	\$11.34	
		5-18-2009	I	\$6.56	
		10-11-2010	P2	\$124.72	
940	2002	8-10-2009	T	\$304.10	\$9,649.70
		8-10-2009	P1	\$68.42	
		8-10-2009	P2	\$76.02	
		8-10-2009	I	\$177.74	
		8-31-2009	P1	\$634.06	
		8-31-2009	P4	\$422.70	
		8-31-2009	T	\$2,818.02	
		8-31-2009	I	\$1,660.08	
		10-11-2010	P2	\$352.25	
940	2003	6-29-2009	P4	\$302.76	\$755.83
		6-29-2009	P1	\$100.00	
		6-29-2009	T	\$2,018.41	
		6-29-2009	P2	\$504.60	
		6-29-2009	I	\$997.25	
		6-29-2009	P1	\$354.14	
940	2004	6-29-2009	P4	\$318.84	\$901.29
		6-29-2009	P1	\$100.00	
		6-29-2009	T	\$2,125.61	
		6-29-2009	P2	\$531.40	
		6-29-2009	I	\$886.41	
		6-29-2009	P1	\$378.26	
		10-12-2009	F	\$124.00	
940	2005	7-20-2009	T	\$4,017.10	\$666.71
		7-20-2009	P1	\$58.11	
		7-20-2009	P2	\$843.59	
		7-20-2009	I	\$1,294.52	
		7-20-2009	P1	\$845.74	
		10-11-2010	P2	\$7.75	
940	2006	6-29-2009	P4	\$440.84	\$1,183.44
		6-29-2009	P1	\$100.00	
		6-29-2009	T	\$2,938.86	
		6-29-2009	P2	\$426.13	
		6-29-2009	I	\$605.09	
		6-29-2009	P1	\$561.24	
		9-7-2009	F	\$170.00	
		10-11-2010	P2	\$36.02	
940	2007	7-27-2009	T	\$1,783.12	\$793.71
		7-27-2009	P1	\$80.36	
		7-27-2009	P2	\$160.48	

		7-27-2009	I	\$180.27	
		7-27-2009	P1	\$230.84	
		10-11-2010	P2	\$23.21	
940	2008	7-20-2009	T	\$3,176.81	\$7,071.52
		7-20-2009	P1	\$571.83	
		7-20-2009	P4	\$317.68	
		7-20-2009	P2	\$79.42	
		7-20-2009	I	\$57.32	
		8-24-2009	P4	\$158.84	
		10-11-2010	P2	\$238.26	
TOTAL					\$327,646.96

10. On February 11, 2009, the IRS received a Collection Due Process hearing request from Mr. Gerald T. Dishneau, related to the Q2 2007 tax period. On June 12, 2012, 1,217 days later, the Office of Appeals issued a notice of determination sustaining the proposed levy action in the face of the CDP request, for the second quarter of 2007.

11. The IRS collection statute for the Q2 2007 tax period was tolled during the period described in paragraph 16.

12. The period for collection of the assessments described in paragraph 9, above, has not expired, and this action is not barred by 26 U.S.C. § 6502.

13. Gerald T. Dishneau failed to pay in full the above liabilities despite notice and demand for payment. Pursuant to 26 U.S.C. § 6321, statutory liens arose against all property and rights to property owned by Gerald T. Dishneau at the time of the assessments.

14. Despite timely notice and demand for payment of the assessments described above, Gerald T. Dishneau neglected or refused to make payment to the United States and there remains due and owing on those assessments,

1 together with accrued but unassessed statutory interest and other additions,
2 the amount of \$327,646.96 as of May 31, 2019, plus statutory interest and
3 accruals after that date.

4 **GERALD T. DISHNEAU'S DEATH AND THE IRS'S ATTEMPTS TO COLLECT FROM HIS**
5 **ESTATE**

6 15. The United States reasserts the allegations set forth in paragraphs 1 through
7 14, as set forth fully herein.

8 16. As explained earlier, Gerald T. Dishneau passed away on September 30,
9 2009.

10 17. Gerald T. Dishneau's will named Linda Dishneau as the personal
11 representative of his estate, and passed his entire estate to her.

12 18. On November 13, 2009, the Internal Revenue Service hand delivered a Form
13 10492 (Notice of Federal Taxes Due) to Linda Dishneau as personal
14 representative of the estate of Gerald T. Dishneau

15 19. Linda Dishneau filed a petition for probate of will, letters testamentary, and
16 nonintervention powers with the Snohomish County Superior Court on
17 March 23, 2010.

18 20. On April 8, 2010, the Snohomish County Superior Court issued an order
19 admitting the will to probate, appointing Linda Dishneau as personal
20 representative to serve without bond and with nonintervention powers, and
21 directing letters testamentary to be issued to Linda Dishneau
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1 21. On July 6, 2010, the Service sent notice and demand for payment to Linda
2 Dishneau and Tom Kruse, the attorney representing her in the probate
3 proceeding.

4 22. On August 25, 2010, the Internal Revenue Service filed a proof of claim in the
5 probate proceeding asserting \$265,490.84 in unpaid taxes due from the
6 Estate.

7 23. On August 19, 2015, the probate case was closed by a clerk's order.

8 24. No payment was made with respect to the claim for unpaid taxes made by the
9 Internal Revenue Service.

10 25. The IRS has recorded Notices of Federal Tax Liens ("NFTLs") in Snohomish
11 County, naming Gerald T. Dishneau and listing the liabilities described in
12 paragraph 9, above, on January 16, 2009, June 29, 2009, July 21, 2009,
13 August 4, 2009, August 18, 2009, September 24, 2009. Two additional notices
14 were filed on April 17, 2019.

15 26. The IRS later recorded NFTLs related to those same liabilities that named
16 Linda Dishneau as transferee of Gerald Dishneau.

17
18 **COUNT I: REDUCE TO JUDGMENT FEDERAL TAX AND PENALTY ASSESSMENTS**
19 **AGAINST THE ESTATE OF GERALD T. DISHNEAU, AND LINDA DISHNEAU AS**
PERSONAL REPRESENTATIVE OF THE ESTATE OF GERALD T. DISHNEAU

20 27. The United States reasserts the allegations set forth in paragraphs 1 through
21 26, as set forth fully herein.

22 28. On the dates, in the amounts, and for the tax periods set forth in paragraph
23 9, above, a duly authorized delegate of the Secretary of the Treasury made
24

1 assessments against Defendant Gerald T. Dishneau (now deceased), for
2 unpaid federal income taxes, penalties, and interest.

3 29. On September 30, 2009, Gerald T. Dishneau, passed away.

4 30. Linda Dishneau is the personal representative of the Estate of Gerald T.
5 Dishneau

6 31. Despite timely notice and demand for payment of the assessments described
7 above, both Gerald T. Dishneau, and Linda Dishneau as personal
8 representative of the Estate of Gerald T. Dishneau, have neglected, refused,
9 or failed to pay the assessments and there remains due and owing to the
10 United States on those assessments the amount of \$327,646.96 as of May 31,
11 2019, plus statutory interest and accruals after that date.

12 32. Under 26 U.S.C. § 7402(a), the United States is entitled to a judgment
13 against the Estate of Gerald T. Dishneau, and Linda Dishneau as personal
14 representative of the Estate of Gerald T. Dishneau, for the unpaid balance of
15 the assessed amounts described above, plus statutory interest and any other
16 deductions accruing to the date of payment.

17 WHEREFORE, the United States prays as follows:
18

- 19 a. That judgment be entered against Defendants the Estate of Gerald T.
20 Dishneau, and Linda Dishneau as personal representative of the Estate of
21 Gerald T. Dishneau, for unpaid federal income taxes and penalties for the tax
22 periods set forth in paragraph 9, in the amount of \$327,646.96 as of May 31,
23 2019, plus statutory interest and accruals after that date.

- 1 a. That the United States be granted such other relief as the court deems just
2 and proper, including fees and costs as allowed by law.

3 Dated this 13th day of May, 2019.

4 RICHARD E. ZUCKERMAN
5 Principal Deputy Assistant Attorney General

6 /s/ Dylan Cerling
7 DYLAN CERLING
8 Trial Attorney, Tax Division
9 U.S. Department of Justice
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Washington, D.C. 20044
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11 Of Counsel:
12 BRIAN MORAN
U.S. Attorney, Western District of Washington

13 *Attorneys for the United States*

JS 44 (Rev. 02/19)

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM)

I. (a) PLAINTIFFS

The United States of America

(b) County of Residence of First Listed Plaintiff

(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Dylan Cerling, U.S. Department of Justice, Tax Division, PO Box 683, Washington, DC 20044, 202-616-3395

DEFENDANTS

Estate of Gerald T. Dishneau, Linda Dishneau as personal representative of the Estate of Gerald T. Dishneau and as transferee of Gerald T. Dishneau

County of Residence of First Listed Defendant Snohomish

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question (U.S. Government Not a Party)
- ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business in This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business in Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)

Click here for: Nature of Suit Code Descriptions.

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES	
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 485 Telephone Consumer Protection Act <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes

V. ORIGIN (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding
- ☐ 2 Removed from State Court
- ☐ 3 Remanded from Appellate Court
- ☐ 4 Reinstated or Reopened
- ☐ 5 Transferred from Another District (specify)
- ☐ 6 Multidistrict Litigation - Transfer
- ☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity).

26 USC 7402
Brief description of cause:
Reduce liabilities to judgment, find transferee liability**VII. REQUESTED IN COMPLAINT:**☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$

327,646.96

CHECK YES only if demanded in complaint.

JURY DEMAND: ☐ Yes ☒ No**VIII. RELATED CASE(S) IF ANY**

(See instructions)

JUDGE

DOCKET NUMBER

DATE

5-13-2018

SIGNATURE OF ATTORNEY OF RECORD

fsh hgy

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG JUDGE

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44**Authority For Civil Cover Sheet**

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) **Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
 - (b) **County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
 - (c) **Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. **Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
- United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here. United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
- Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
- Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; NOTE: federal question actions take precedence over diversity cases.)
- III. **Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. **Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. **Origin.** Place an "X" in one of the seven boxes.
- Original Proceedings. (1) Cases which originate in the United States district courts.
- Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441.
- Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
- Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
- Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
- Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
- Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket. **PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7.** Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. **Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. **Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
- Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
- Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. **Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.

AO 440 (Rev. 06/12) Summons in a Civil Action

UNITED STATES DISTRICT COURT

for the

_____ District of _____

Plaintiff(s)

v.

Defendant(s)

)
)
)
)
)
)
)
)
)
)
)

Civil Action No. _____

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)*

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. _____

PROOF OF SERVICE*(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* _____
 was received by me on *(date)* _____.

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other *(specify)*: _____.

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

AO 440 (Rev. 06/12) Summons in a Civil Action

UNITED STATES DISTRICT COURT

for the

_____ District of _____

Plaintiff(s)

v.

Defendant(s)

)
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If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

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Signature of Clerk or Deputy Clerk

Civil Action No. _____

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 was received by me on *(date)* _____.

☐ I personally served the summons on the individual at *(place)* _____
 _____ on *(date)* _____; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
 _____, a person of suitable age and discretion who resides there,
 on *(date)* _____, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____, who is
 designated by law to accept service of process on behalf of *(name of organization)* _____
 _____ on *(date)* _____; or

☐ I returned the summons unexecuted because _____; or

☐ Other *(specify)*: _____.

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ _____.

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc: